AMENDMENTS TO THE CLAIMS:

1. (Currently amended) A method of manufacturing a semiconductor device, comprising the steps of:

providing a semiconductor substrate in which a gate electrode pattern is formed; and

forming an interlayer insulating film including a multi-layered oxide film by performing multiple simultaneous deposition-and-etch processes in order to bury the gate electrode pattern,

wherein the interlayer insulating film has a surface refractive index of 1.44 to 1.48

wherein a deposition-and-etch rate of a subsequent deposition-and-etch process is decreased relative to a preceding deposition-and-etch process.

- 2. (Original) The method of manufacturing a semiconductor device according to claim 1, wherein the multiple simultaneous deposition-and-etch process is carried out by performing a depositing and etching process for a HDP oxide film simultaneously.
- 3. (Currently amended) The method of manufacturing a semiconductor device according to claim 1, wherein a-the deposition-and-etch rate of the exide film, which is to be deposited and etched, deposition-and-etch processes is in the range of 1 to 25, when the multiple simultaneous deposition and etch process is carried out.
 - 4. (Canceled)
- 5. (Original) The method of manufacturing a semiconductor device according to claim 1, wherein the etch process is carried out by using a plasma sputtering.

6. (Currently amended) A method of manufacturing a semiconductor device, comprising the steps of:

providing a semiconductor substrate in which a gate electrode pattern is formed:

forming a first HDP oxide film over the entire structure by performing a first deposition and etch process deposition-and-etch process simultaneously; and

forming a second HDP oxide film over the entire structure by performing a second deposition and etch process deposition-and-etch process simultaneously,

wherein the second HDP oxide film has a surface refractive index of 1.44 to 1.48

wherein a deposition-and-etch rate of the first deposition and etch process is higher than a deposition-and-etch rate of the second deposition and etch process.

- 7. (Original) The method of manufacturing a semiconductor device according to claim 6, wherein the etch process is carried out by using a plasma sputtering.
- 8. (Currently amended) The method of manufacturing a semiconductor device according to claim 6, wherein a the deposition-and-etch rate of the first HDP exide film deposition and etch process is in the range of 3 to 25.
 - 9. (Currently Amended) The method of manufacturing a semiconductor device according to claim 6, wherein a the deposition-and-etch rate of the second HDP oxide film deposition and etch process is in the range of 1 to 3.
 - 10. (Canceled)

- 11. (New) The method of manufacturing a semiconductor device according to claim 1, wherein the interlayer insulating film has a surface refractive index of 1.44 to 1.48.
- 12. (New) The method of manufacturing a semiconductor device according to claim 6, wherein the interlayer insulating film has a surface refractive index of 1.44 to 1.48.